

**Exhibit D**

**Budget and Staffing Plan**

**Exhibit D-1**

**Budget Plan for the Compensation Period<sup>1</sup>**

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<sup>1</sup> Although the total fees sought in this Application did not exceed the total budgeted fees for the Compensation Period (fees sought in this Application are 7.6% below budgeted fees), the fees sought for February and March exceed budgeted fees for those months. Efforts required to defend against voluminous litigation in the *Altair* and *Cooperativa de Ahoro* matters required billing more hours than anticipated and is the reason for the higher than budgeted fees in these months.

Matter #	Matter Name	February Estimated Fees	February Actual Fees	March Estimated Fees	March Actual Fees	April Estimated Fees	April Actual Fees	May Estimated Fees	May Actual Fees
33260.0007	PROMESA TITLE III: ERS	\$45,968.32	\$67,898.40	\$100,889.84	\$2,340.60	\$50,000.00	\$12,454.20	\$15,117.25	\$82,056.60
33260.0045	ERS TITLE III - ALTAIR	\$248,283.18	\$268,064.10	\$398,314.88	\$656,373.90	\$750,219.62	\$595,536.90	\$722,879.11	\$459,747.90
33260.0046	ERS TITLE III - PENSION CHALLENGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,814.70	\$2,202.73	\$78.90
33260.0068	ERS TITLE III - COOPERATIVA DE AHORO Y CREDITOR VEGABAJENA	\$0.00	\$0.00	\$0.00	\$20,514.00	\$30,000.00	\$61,538.40	\$74,697.01	\$23,879.20
<b>ERS Total</b>		<b>\$294,251.50</b>	<b>\$335,962.50</b>	<b>\$499,204.72</b>	<b>\$679,228.50</b>	<b>\$830,219.62</b>	<b>\$671,344.20</b>	<b>\$814,896.10</b>	<b>\$567,762.60</b>

**Exhibit D-2**

**Staffing Plan for the Compensation Period**

**Staffing Plan for the Compensation Period<sup>2</sup>**

<b>Category of Timekeeper<sup>3</sup></b>	<b>Number of Timekeepers Expected to Work on The Matter During the Budget Period<sup>4</sup></b>	<b>Average Hourly Rate<sup>5</sup></b>
Partners	13	\$789
Senior Counsel	6	\$789
Associates	9	\$789
e-Discovery Attorneys	5	\$390
Law Clerks	6	\$270
Paraprofessionals	9	\$270

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<sup>2</sup> The number of professionals for this Compensation Period increased significantly over the prior compensation period for a variety of reasons. Additional team members were needed (i) to assist with the litigation resulting from the First Circuit's decision in the *Altair* matter; (ii) to aid with the commencement of the *Cooperativa de Ahoros y Creditor Vegabajena* matter during the Compensation Period; and (iii) to assist with litigation connected with the lift stay motion brought by certain secured creditors. To respond to these demands, Proskauer increased its staffing of ERS to ensure that diligent and timely representation was provided to the Oversight Board.

<sup>3</sup> Attorney Practice Groups: BSGR&B, Litigation, and Corporate.

<sup>4</sup> The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group ("BSGR&B"); Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

<sup>5</sup> As detailed in the Fifth Interim Application, as of January 1, 2019, Proskauer's rates under the Engagement Letter increased from \$759 per hour for attorneys and \$260 per hour for paraprofessionals to \$789 per hour for attorneys and \$270 per hour for paraprofessionals. Additionally at that time, with the client's knowledge and permission, Proskauer created a new rate class, e-Discovery Attorney, with the rate of \$390 per hour. Rates have not increased during this Compensation Period.